



**BOARD OF EQUALIZATION
LEGISLATIVE COMMITTEE MEETING AGENDA
HONORABLE JUDY CHU, CHAIRWOMAN
450 N STREET, SACRAMENTO, ROOM 121
MAY 31, 2007, 9:30 AM**

-----Minutes-----

**BUSINESS TAXES
SALES AND USE TAXES**

2007 Legislative Proposals

Set forth below are suggestions for Sales and Use Taxes legislation to be sponsored by the Board in the first year of the 2007-2008 Legislative Session (see attachments). Additional suggestions will be included on the agenda for July 2007.

**Suggestion
Number**

- 3-12 Add Section 6592.6 to the Revenue and Taxation Code to impose interest on a daily basis in cases where the Board, itself, meeting as a public body finds, taking into account all facts and circumstances, that it would be inequitable to impose an entire month's interest on a prepayment or payment made one day late, under specified circumstances. Similar provisions would be incorporated into the special tax and fee laws administered by the Board.**

Source: Honorable Michelle Steel

Revenue Impact: Insignificant, under \$10,000

COMMITTEE RECOMMENDATION: ADOPT (5-0)

Legislative Bill – Recommendation for Board Position:

<u>Bill No</u>	<u>Author</u>	<u>Date</u>	<u>Subject</u>	<u>COMMITTEE RECOMMENDATION</u>
1. SB 38	Battin	12/11/06	Property Tax: Disaster Relief: Fires	SUPPORT (5-0) CONSENT
2. SB 114	Florez	03/07/07	Property Tax: Disaster Relief: Freeze	SUPPORT (5-0) CONSENT
3. SB 148	Hollingsworth	03/06/07	Property Tax: Freeze Damanged Trees	SUPPORT (5-0) CONSENT
4. SB 920	Oropreza	05/01/07	Unclaimed Property – Information for Controller	SUPPORT (5-0)
5. AB 62	Nava	05/15/07	Property Tax: Disaster Relief: Fires	SUPPORT (5-0) CONSENT
6. AB 297	Maze	02/09/07	Property Tax: Freeze Damaged Trees	SUPPORT (5-0) CONSENT

BOARD COMMITTEE ON LEGISLATION
May 31, 2007

Attending: Honorable Judy Chu, Chair - Honorable Betty T. Yee, Honorable Bill Leonard, Honorable Michelle Steel, and Marcy Jo Mandel

	<u>Chu</u>	<u>Yee</u>	<u>Leonard</u>	<u>Steel</u>	<u>Chiang/ Mandel</u>	<u>Committee Recommendation</u>
<u>SUGGESTION</u> 3-12	ADOPT	ADOPT	ADOPT	ADOPT	ADOPT	ADOPT (5-0)
<u>Bill Number</u>						
SB 38	CONSENT					SUPPORT (5-0)
SB 114	CONSENT					SUPPORT (5-0)

	<u>Chu</u>	<u>Yee</u>	<u>Leonard</u>	<u>Steel</u>	<u>Chiang/ Mandel</u>	<u>Committee Recommendation</u>
SB 148	CONSENT					SUPPORT (5-0)
SB 920	SUPPORT	SUPPORT	SUPPORT	SUPPORT	SUPPORT	SUPPORT (5-0)
AB 62	CONSENT					SUPPORT (5-0)
AB 297	CONSENT					SUPPORT (5-0)

Approved: /S/ Judy Chu
Ms. Judy Chu, Chair
Board Legislative Committee

/S/ Ramon J. Hirsig
Ramon J. Hirsig, Executive Director

BOARD APPROVED

at the June 1, 2007 Board Meeting

/S/ Gary Evans
Gary Evans, Acting Chief
Board Proceedings Division